

funding programs that allow us to look the other way without looking at the facts. We need to hear from those who are methadone users, those who are previous methadone users, and those who administer methadone. We need to look at statistics, look at current funding, and look at current problems within the programs. I don't believe we have solved anyone's drug addiction if we can still call them an addict. Methadone users are addicts and they face the same withdrawals as those on heroin. Let's find solutions to our Nation's drug problems, not follow the Administration's example, which further feeds and funds drug addiction.

SENATE RESOLUTION 296—EX-  
PRESSING THE SENATE REGARD-  
ING THE COMPLETION OF CON-  
STRUCTION OF A WWII MEMO-  
RIAL

MR. KERREY submitted the following resolution; which was considered and agreed to:

S. RES. 296

Whereas World War II is the defining event of the 20th century;

Whereas in World War II, over 16,000,000 American men and women served the Nation, of which nearly 300,000 were killed and over 670,000 were wounded;

Whereas in Public Law 103-422 (108 Stat. 4356), Congress approved the location of a memorial to this epic event in Area I of the District of Columbia and its environs, as described in the Act entitled "An Act to provide standards for placement of commemorative works on certain Federal lands in the District of Columbia and its environs, and for other purposes", approved November 14, 1986 (40 U.S.C. 1001 et seq.); and

Whereas Congress has traditionally provided funding for the memorials commemorating President Thomas Jefferson and President Abraham Lincoln, the monument to President George Washington, and the Korean War Veterans Memorial: Now, therefore, be it

*Resolved,*

SECTION 1. FUNDING OF A WORLD WAR II MEMO-  
RIAL.

It is the sense of the Senate that, on completion of construction of a World War II Memorial in Area I of the District of Columbia and its environs, as described in that Act, Congress should provide funding for the maintenance, security, and custodial and long-term care of the memorial by the National Park Service.

Mr. KERRY. Mr. President, I have a very simple proposition for the Senate. Let's close an accidental tax loophole for the heirs of people who leave estates worth more than \$17 million and use the savings to help self-employed Americans—like the thousands of entrepreneurs on Nebraska's farms and ranches—afford the soaring cost of health care.

Today I am submitting legislation to accomplish that purpose.

The facts are very simple. Prior to 1997, when we passed the 1997 Balanced Budget Agreement, the first \$600,000 of an estate was excluded from taxes. The old law gradually phased out this exclusion once an estate reached \$17 million. The 1997 Act increases the value

of an estate not subject to taxes. But a drafting error in the 1997 Balanced Budget Agreement failed to include the accompanying phase out of the exclusion on estates over \$17 million.

Clearly this error needs to be fixed. Letting this mistake stand uncorrected will cost the American taxpayers nearly \$900 million over the next ten years. To give you an idea of how much this provision does to benefit the few, consider that in 1995, the Internal Revenue Service estimates that just 300 tax returns were filed on estates over \$20 million.

Congress had the opportunity to correct this error during consideration of the IRS Reform bill this year. Regrettably, the objections of a few to making this right overcame the support of the many for doing so.

Meanwhile, Mr. President, self-employed Americans are struggling to cope with the rising cost of health insurance, which they—unlike Americans employed by others—cannot fully deduct from their taxable income. The face of their struggle is most evident on farms and ranches. In Nebraska, producers are facing plunging commodity prices at the same time they face soaring costs of living, especially for health insurance. Today they can deduct 40 percent of the cost of their insurance. Under current law, they cannot fully deduct that cost until 2007.

So, my proposal is simple. Let's close the loophole that everyone admits was an accident, and use that money to accelerate the full deductibility of health insurance for the self-employed. It's a clear choice between a loophole that nobody wanted to exist and entrepreneurs who—especially those on our farms and ranches—may not exist much longer if we don't get them some help.

While I recognize time is short for passing this bill this year, I urge my colleagues to join me in supporting this legislation and in pursuing this goal next year.

SENATE RESOLUTIONS 297—AU-  
THORIZING TESTIMONY AND  
REPRESENTATION OF FORMER  
AND CURRENT SENATE EMPLOY-  
EES AND REPRESENTATION OF A  
SENATOR

Mr. LOTT (for himself and Mr. DASCHLE) submitting the following resolution; which was considered and agreed to:

S. RES. 297

Whereas, in the case of *Student Loan Fund of Idaho, Inc. v. Riley, et al.*, Case No. CV 94-0413-S-LMB, pending in the United States District Court for the District of Idaho, testimony has been requested from Elizabeth Criner, a former employee of Senator LARRY CRAIG;

Whereas, pursuant to sections 703(a) and 704(a)(2) of the Ethics in Government Act of 1978, 2 U.S.C. §§ 288b(a) and 288c(a)(2), the Senate may direct its counsel to represent Senators and em-

ployees of the Senate with respect to any subpoena, order, or request for testimony relating to their official responsibilities;

Whereas, by the privileges of the Senate of the United States and Rule XI of the Standing Rules of the Senate, no evidence under the control or in the possession of the Senate may, by the judicial process, be taken from such control or possession but by permission of the Senate;

Whereas, when it appears that evidence under the control or in the possession of the Senate may promote the administration of justice, the Senate will take such action as will promote the ends of justice consistently with the privileges of the Senate: Now, therefore, be it

*Resolved*, That Elizabeth Criner, and any other former or current Senate employee from whom testimony may be required, are authorized to testify in the case of *Student Loan Funding of Idaho, Inc. v. Riley, et al.*, except concerning matters for which a privilege should be asserted.

Sec. 2. The Senate Legal Counsel is authorized to represent Senator LARRY CRAIG, Elizabeth Criner, and any other Member or employee of the Senate in connection with the testimony authorized in section one of this resolution.

SENATE RESOLUTION 298—CON-  
DEMNING THE TERROR, VENGE-  
ANCE, AND HUMAN RIGHTS  
ABUSES AGAINST THE CIVILIAN  
POPULATION OF SIERRA LEONE

Mr. ABRAHAM submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 298

Whereas the ousted Armed Forces Revolutionary Council (AFRC) military junta and the rebel fighters of the Revolutionary United Front (RUF) have mounted a campaign of terror, vengeance, and human rights abuses on the civilian population of Sierra Leone;

Whereas the AFRC and RUF violence against civilians continues with at least 1,200 persons having hands or feet amputated by rebels;

Whereas the International Committee of the Red Cross estimates that only 1 in 4 victims of mutilation actually makes it to medical help;

Whereas the AFRC and RUF continue to abduct children and forcibly train them as combatants;

Whereas UNICEF estimates the number of children forcibly abducted since March 1998 exceeds 3,000;

Whereas the consequences of this campaign have been the flight of more than 250,000 refugees to Guinea and Liberia in the last 6 months and the increase of over 250,000 displaced Sierra Leoneans in camps and towns in the north and east;

Whereas the Governments of Guinea and Liberia are having great difficulty caring for the huge number of refugees, now totaling 600,000 in Guinea and Liberia, and emergency appeals have been issued by the United Nations High Commission for Refugees for \$7,300,000 for emergency food, shelter, and sanitation, and medical, educational, psychological, and social services;